our cultural values and moral duties to young generation?

THE MINISTER OF INFORMATION AND BROADCASTING (SHRI C.M. IBRAHIM): (a) No, Sir.

(b) and (c) Do not arise.

Resource Borrowing affecting Asset — Liability Position

253. SHRIMATI BASANTI SARMA:
DR. SHRIKANT RAMCHANDRA JICHKAR:

Will the Minister of FINANCE be pleased to state:

(a) whether the large resource borrowings of Government still continues and will continue further;

(b) whether this has distorted the asset-liability position of the Central Government and if so, what is the present position; and

(c) what steps are being taken to control this?

THE MINISTER OF FINANCE AND THE MINISTER OF COMPANY AFFAIRS (SHRI P. CHIDAMBARAM) : (a) Government is compelled to borrow whenever there is a gap between total expenditure and total revenue plus non-debt capital receipts. This additional borrowing in a year constitutes the fiscal deficit.

(b) The excess of liabilities over assets (Capital Outlay and loans advanced) at the end of 1995-96 (RE) was Rs. 209457.26 crore. This can be attributed to recurring revenue deficits over the years on account of growth in areas of expenditure like interest payments, Defence, subsidies, grants to State Governments, internal security, Plan expenditure on revenue account, etc.;

(c) Government would endeavour to contain both fiscal and revenue deficits by increasing receipts and restricting expenditure.

मध्य प्रदेश में लेखा-परीक्षा दलों द्वारा की गई लेखा-परीक्षा आपत्तियां

254. **श्री दिलीप सिंह जूदेव:** क्या वित्त मंत्री यह बताने की कृपा करेंगे कि:

(क) महालेखाकार मध्य प्रदेश के द्वारा गठित लेखा-परीक्षा दलों द्वारा की गयी कितनी लेखा-परीक्षा आपत्तियों का निराकरण वर्ष 1995-96 तक लंबित था;

(ख) जिन विभागों के पास लेखा-परीक्षा पैरा लंबित है, उनके नाम क्या हैं;

(ग) प्रश्नांकित लेखा-परीक्षा पैरा विभाग-वार कब से लंबित है; और

(घ) लेखा-परीक्षा पैरा लंबे समय तक निराकृत न करा पाने वाले दोषी अधिकारियों के नाम क्या हैं और उनके विरुद्ध की गयी कार्यवाही का ब्यौरा क्या है?

वित्त मंत्री तथा कम्पनी कार्य मंत्री (श्री पी० चिदम्बरम) : (क) से (घ) सूचना एकत्र की जा रही है और सदन पटल पर रख दी जाएगी।

Filing of Income Tax Returns in Delhi

255. SHRI K.M. KHAN: Will the Minister of FINANCE be pleased to state:

(a) whether last date for filing income tax returns in Delhi was 28th June, 1996;

(b) whether it is a fact that no inquiry booth to provide guidance to tax payers was set up at Mayur Bhawan office of Income Tax Department;

(c) whether it is also a fact that Income Tax Forms were not available for tax payers to file their returns at Mayur Bhawan office from 25th June, 1996 onwards;

(d) whether such chaos is being reported every year by the press;

(e) whether it is a fact that no concrete steps are being taken to avoid such situation; and

(f) if so, the reasons therefor?

THE MINISTER OF FINANCE AND THE MINISTER OF COMPANY AFFAIRS (SHRI P. CHIDAMBARAM): (a) As per Section 139 (1) of Income Tax Act, the "due

dates for filing of return of income are:—

(1) where the assessee is a company, the 30th day of November of the assessment year;

(2) where the assessee is a person, other than a company:—

(i) in a case where the accounts of the assessee are required under Income Tax Act or any other law to be audited, or where the report of an accountant is required to be furnished under section 80 HHC or section 80 HHD, or in the case of a co-operative society, the 31st day of October of the assessment year;

(ii) in a case where the total income includes any income from business or profession, not being a case referred in (2) (i) above, the 31st day of August of the assessment year;

(iii) in any other case, the 30th day of June of the assessment year.

The Central Board of Direct Taxes has clarified that where the last day of filing return of income/loss is a day on which the office is closed, the assessee can file the return on the next day afterwards on which the office is open and in such cases, the return will be considered to have been filed within the specified time limit.

As 29th & 30th June, 1996 were closed holidays, the assessees, in whose case the due date of filing of return of income for A.Y. 1996-97 was 30-6-96, were permitted to file the same upto 1-7-96.

To facilitate the filing of return, special return receipt counters were set up. These counters remained open even on 29th & 30th June, 1996 which happened to be holidays.

(b) No, Sir. Many enquiry counters were set up on different floors of Mayur Bhawan to provide assistance to the tax payers.

(c) No, Sir. Income tax return forms were available at Mayur Bhawan from 25th June, 1996 onwards and even on earlier dates.

(d) to (f) In view of (a), (b) & (c) above, do not arise.

Reforms in Judiciary

256. SHRIMATI JAYANTI PATNAIK: Will the Minister of LAW, JUSTICE AND COMPANY AFFAIRS be pleased to state:

(a) whether Government have any proposal to bring about certain reforms in Indian Judiciary;

(b) if so, the reform measures drafted for the purpose; and

(c) the steps taken in bringing about those reform measures?

THE MINISTER OF STATE OF THE DEPTT. OF LEGAL AFFAIRS, LEGISLATIVE DEPTT. AND DEPTT. OF JUSTICE (SHRI RAMAKANT D. KHALAP): (a) to (c) The improvement of the Judicial and administrative systems in the Courts is a continuous process. To make an in-depth study of the problem of arrears in courts, a Committee of three Chief Justices of High Courts (Justice Malimath Committee) was constituted by the Government in 1989. The Committee has made several recommendations on various aspects covering jurisdictional and procedural modifications, the improvements in the judiciary, the setting up of specialised bodies such as tribunals/ commissions to deal with specific types of cases, the fixation of Judges strength and appointment of Judges in High Courts, the creation of more posts in the Subordinate Judiciary and a number of other general recommendations relating to modernisation of office equipment in courts and allocation of more funds to the judiciary. These recommendations were forwarded inter-alia to all the concerned State Governments and the High Courts for necessary follow-up action.

Further, the problem of arrears of cases in Courts and their expeditious